IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Heng Hang Tsai et al. Confirmation No. 2216

Appl. No. : 10/583,179 Group Art Unit: 2161

Filed : December 17, 2004 Examiner: Not yet assigned

Docket No. : 490352-3004/US

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

SECOND PRELIMINARY AMENDMENT

By way of a Preliminary Amendment, and before the calculation of filing fees, please amend the above-identified application as follows:

Amendments to the Specification are reflected in the "Amendments to Specification" which begins on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.